

life necessities, to pay required federal and state taxes, and live a life as other citizens enjoy.

For its part, defendant offers the following explanation of its understanding of the case:

As in the original complaint, the amended complaint seeks various relief pertaining to plaintiff's income tax liabilities for 1990 through 1996, including directing the Internal Revenue Service to accept -- apparently without question -- all statements and documents plaintiff has presented about those liabilities, relief from the liens and levies the Service has used to collect them, and damages for trying to collect them. (See Am. Compl. at 15-16.) None of the requested relief is available.

As a preliminary matter, plaintiff does not cite any statutes which would give this Court jurisdiction. As the sovereign, the United States cannot be sued without its express consent. *United States v. Testan*, 424 U.S. 392, 399 (1976); *United States v. Shaw*, 309 U.S. 495, 500-01 (1940). Plaintiff has not directed the Court's attention to any statute which would provide an avenue for the relief he seeks.

* * *

Finally, it should be noted that plaintiff has already challenged the liens and levies in the United States Tax Court. *Koerner v. Commissioner*, No. 15549-03 L (U.S. Tax Ct.) Those collection activities were upheld by the Tax Court, in a decision to which plaintiff stipulated.

The court is constrained to agree with defendant that plaintiff has failed to state a claim within the jurisdiction of this court. Accordingly, the motion to dismiss shall be granted. An order follows.

Filed: April 24, 2007

/s/

ANDRÉ M. DAVIS
United States District Judge